

**Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Fourth Interim Application
(10/01/06 - 01/31/07)
Exhibit B**

This narrative describes the major areas addressed by Deloitte & Touche LLP ("D&T") during these Chapter 11 proceedings.

AUDIT PROCEDURES FOR DELPHI HEADQUARTERS

D&T performed various procedures for the substantive testing of the division's trial balance. This included audit procedures for the testing of Cash, Investments, Fixed Assets, Special Tools, Accounts Payable, Accrued Liabilities, Deferred Credits, Liabilities Subject to Compromise, Other Liabilities, Wire Room Disbursements, Stock-based Compensation, Derivatives, Payroll Liabilities, Revenues and Expenses. These procedures included obtaining and testing reconciliations, confirming balances, examining supporting documents and inquiries with Debtor personnel among other procedures.

AUDIT SERVICES RELATED TO SUCCESSOR AUDITORS

D&T provided assistance related to the transitioning of audit and attest services to the successor auditor, Ernst & Young, in the areas of coordination of workpaper review, the potential issuance of a consent, S-1 filing, and debtor requested work relative to the 2006 10-K.

TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS

D&T performed various procedures related to technical accounting issues, and specifically concerning Delphi's accounting treatment of certain aspects of foreign exchange hedging. Deloitte services included consultation with D&T's National Office and other senior Deloitte personnel, as well as discussions with debtor personnel and/or SEC personnel.

PREPARATION OF FEE AND EXPENSE APPLICATIONS

D&T prepared monthly fee statements and the third interim fee application in accordance with the requirements mandated by the court. Included in this category is time associated with the compilation, summarization, review, and reconciliation of services provided and expenses incurred in this Chapter 11 proceeding, the preparation of court filings, and addressing fee committee inquiries regarding applications.